

INSTRUCTIONS FOR FORM IT-40X

WHO SHOULD FILE FORM IT-40X

This form should be filed by all individuals who wish to amend an original Indiana Individual Income Tax Return. You may not change from a joint to a single return after the due date of the original tax return has passed.

ADDITIONAL INFORMATION

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

ATTACHMENTS TO THE RETURN

You must submit a complete explanation of the changes to your previously filed return. Please attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss year.

Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.

COLUMN ENTRIES

Column A - Enter the amount shown on your original return.

Column B - Enter the amount of change in items reported on your original return.

Column C - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C.

Part I Income and Exemptions (Lines 1 through 4)

Line 1 - Indiana Adjusted Gross Income: Enter the amount of Indiana adjusted gross income on Line 1. Indiana adjusted gross income is equal to total income minus adjustments and Indiana deductions allowed on the Indiana Individual Income Tax Return. Any changes reported on this line must be explained and proper verification supplied.

If you are correcting the amount of wages or other compensation, attach a copy of any additional or corrected W-2 statements received since your original return was filed.

Lines 2 through 4 - Exemptions: You and your spouse are allowed an additional exemption for being age 65 and over and one for each blind taxpayer.

Part II Tax Due (Lines 5 through 11)

Line 6 - Multiply the amount on Line 5 by the applicable rate.

Tax Years:	1988-1995
Rates:	3.4% (.034)

Line 7 through 8 - Please refer to your individual income tax instruction booklet for an explanation of county tax and sales tax or contact the Department for further instructions.

Line 9 - This line cannot be amended unless the amended return is filed by April 15 of the year the original return was filed. It should be used when showing the actual first quarter payment made on the original return.

Line 10 - Penalty for the underpayment of estimated tax is based on the tax due on your original return. Any increase or decrease in tax due will change the penalty amount, unless the change is due to a carry back credit or deduction.

Part III Credit (Lines 12 through 19) Lines 12 through 15 - Enter the credits claimed on your original return, any changes that are necessary, and the correct totals.

Line 15 - Other Credits - You should enter the amount of any claim for College Credit, Credit for Taxes Paid to Other States (a copy of the other state return must be attached), and Solar Energy Credit. These credits are non-refundable; therefore, the total of these credits may not exceed the amount of state tax due (Line 6). Credit for Taxes Paid to Localities Outside Indiana and the County Credit for the Elderly maternity Home Credit Twenty-First Century Scholars Program Credit, Neighborhood Assistance Credit, Teacher Summer Employment, Enterprise Zone Credits and Personal Computer Credit may not exceed the amount of county tax due, (Line 7).

You should also enter the amount of any claim for the Unified Tax Credit for the Elderly on this line. You may not amend your original return to claim this credit unless your amended return is being filed on or before June 30 after the close of the tax year (i.e., if you are amending your 1995 return you may not claim the Unified Tax Credit for the Elderly on any amended return filed after June 30, 1996).

Line 16 - Amount Paid on Original Return: Enter the amount of previous payments for Individual Income Tax paid on the original return. Do not include any amount for interest or late payment penalties.

Line 18 - Amount Previously Refunded or Requested: Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana non-game fund. This amount should be subtracted from your Total Credits, (Line 17) to arrive at your Net Credits, (Line 19).

REFUND OR AMOUNT DUE (LINES 20 AND 21)

If Line 19 is larger than Line 11, enter the difference on Line 20. If Line 11 is larger than Line 19 follow the instructions for Line 21.

Line 20 - Refund: Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. All refunds are subject to the statute of limitations as provided under Indiana law. A claim for refund must be made within 3 years from the due date of the original return or the date of overpayment, whichever is later.

Line 21 - Amount Due: - Enter on this line any additional amount due with this filing. If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. Include these amounts in the total entered on Line 21. Use the spaces provided on Line 21 to enter the amount of tax due, penalty, and interest. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

Tax Years:	1989-1991	1992	1993-1994	1995
Yearly Rate:	10%	8%	7%	6%
Monthly Rate:	.0083	.0067	.0058	.005

For the interest rate from January 1, 1996 to present, please contact the Department.

No payment is required if the amount is less than \$1.00. Make your check or money order payable to the Indiana Department of Revenue. Please place your social security number, and the tax year the payment is for on your check or money order.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Mail the completed return to Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253.



FORM
IT-40X
Revised 8-95
SF 44405

19__ INDIANA AMENDED
INDIVIDUAL INCOME TAX RETURN

Fiscal Year From _____ to _____

DO NOT WRITE ABOVE

First Name(s) and Middle Initial(s)		Last Name		Your Social Security Number	
Street Address		City	State	Zip Code	Spouse's Social Security Number
Your County of Residence as of January 1, 19__	Spouse's County of Residence as of January 1, 19__	Your County of Principal Employment as of January 1, 19__		Spouse's County of Principal Employment as of January 1, 19__	

A. Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your amended federal return.

B. You are filing this return as (1) ☐ Resident (2) ☐ Full-Year Nonresident. Enter State of Residency _____

(3) ☐ Part-Year Indiana Resident from _____ to _____ Enter Other State(s) of Residency during the tax year _____

(Date) (Date)

NOTE: ATTACH A FULL EXPLANATION FOR FILING AMENDED RETURN.
ATTACH ALL STATE AND FEDERAL FORMS AND SCHEDULES SUPPORTING THESE CHANGES (SEE INSTRUCTIONS).

Part I	Income and Exemptions	A As Shown on Original Return	B Amount of Change	C Correct Amount
1.	Indiana Adjusted Gross Income.....			1.
2.	Total Personal and Dependent Exemptions.....			2.
3.	Check each box that applies: 65 or over You <input type="checkbox"/> Spouse <input type="checkbox"/> Blind - You <input type="checkbox"/> Spouse <input type="checkbox"/>			3.
4.	Total Exemptions - Add Lines 2 and 3.....			4.
Part II Tax Due				
5.	State Taxable Income - Subtract Line 4 from Line 1.....			5.
6.	State Tax Due - See Instructions.....			6.
7.	County Tax Due - See Instructions.....			7.
8.	Sales Tax Due on Out-of-State Purchases - See Instructions.....			8.
9.	Estimated Tax - First Installment - See Instructions.....			9.
10.	Penalty for Underpayment of Estimated Tax - See Instructions.....			10.
11.	Total Tax Due - Add Lines 6 through 10.....	TOTAL TAX DUE		11.

Part III Credits		
12.	Indiana State Tax Withheld.....	12.
13.	Indiana County Tax Withheld.....	13.
14.	Amount of Estimated Tax Paid.....	14.
15.	Other Credits - See Instructions.....	15.
16.	Amount Paid on Original Return.....	16.
17.	Total Credits - Add Lines 12 through Lines 16.....	TOTAL CREDITS
18.	Amount previously refunded or requested before any contribution to the Indiana Non-game and Endangered Wildlife Fund.....	18.
19.	Net Credits - Subtract Line 18 from Line 17.....	19.

Part IV Amount Due or Refund - See Instructions		
If Line 19 is larger than Line 11c, enter the difference on Line 20. If Line 11c is larger than Line 19, enter the difference on Line 21 and enclose a check or money order (made out to the Indiana Department of Revenue) for the amount due. Please do not send cash. No payment is required if the amount owed is less than \$1.00.		
20.	Amount of Refund Claimed. No refund will be issued if amount of overpayment is less than \$1.00..... For statute of limitation on refunds see instructions on reverse side.....	20.
21.	Amount Due (See Instructions) Penalty Interest.....	PAY THIS AMOUNT

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, complete, and correct.

IF THIS IS A JOINT FILING, BOTH YOU AND YOUR SPOUSE MUST SIGN.

- ☐ I authorize the Department to discuss my return and attachments with my preparer.
- ☐ I DO NOT authorize the Department to discuss my return and attachments with my preparer.

SIGN
HERE

_____ Your Signature	_____ Date
_____ Spouse's Signature	_____ Date
_____ Telephone Number (Area Code)	

Preparer's Signature

Preparer's Identification Number